## **EXHIBIT A**

**Time Detail** 



Invoice: 4003236 04/09/2025

Client: 125264

Big Lots, Inc. Creditors' Committee

N/A

Wilmington, DE

For Services Rendered in Connection with:

Matter: 0011 Big Lots Unsecured Creditors' Committee

Task / Date	Desc./ Name	Hours	Amount	Description
B110 03/10/25	Case Administration E. Shereff	0.20	254.00	Analyze docket updates (.2).
B110 03/10/25	Case Administration N. Rainey	0.30	165.00	Correspond with S. Cushman re LEDES file related to MWE's fourth monthly fee application (.1); email correspondence with US Trustee's office transmitting same (.2).
B110 03/14/25	Case Administration N. Rowles	0.60	867.00	Review docket for recent case filings, including objections to post- closing designation notices and motions for relief from stay (.6).
B110 03/19/25	Case Administration K. Going	2.20	4,092.00	Review recently filed pleadings (1.8); correspondence with team about next steps (.4).



Task/ Date	Desc. / Name	Hours	Amount	Description
B110 03/21/25	Case Administration N. Rainey	0.20	110.00	Correspond with N. Rowles re docket notifications (.1); correspond with D. Northrop re same (.1).
B110 03/21/25	Case Administration S. Lutkus	0.20	365.00	Receipt and cursory review of agenda for hearing on objections to certain designation notices (.1); email correspondence with N. Rowles re matters relevant to same (.1).
B110 03/24/25	Case Administration S. Lutkus	0.40	730.00	Receipt and cursory review of 03.25 hearing agenda (.1); multiple e-mail messages with N. Rowles, then Cole Schotz team re matters relevant to Committee counsel hearing participation (.1); receipt and review of hearing agenda (.1); e-mail correspondence with Cole Schotz team re draft Committee update in respect of same (.1).
B150 03/03/25	Mtgs/Communications w/Creditor N. Rowles	0.90	1,300.50	Draft Committee update re case updates (.2); review docket updates and orders, including notice of extension of designation rights period and pre-closing bar date order in connection with drafting Committee update (.5); correspondence with Cole Schotz team re same (.2).



Task/ Date	Desc./ Name	Hours	Amount	Description
B150 03/03/25	Mtgs/Communications w/Creditor S. Lutkus	0.40	730.00	Multiple e-mail messages with MWE, Cole Schotz and FTI teams re matters relevant to cancellation of Committee meeting and e-mail update in lieu of same (.2); follow up e-mail correspondence with N. Rowles and M. Solimani (Cole Schotz) re additional Committee update matters (.1); cursory review of background documentation relevant to same (.1).
B150 03/04/25	Mtgs/Communications w/Creditor K. Going	1.50	2,790.00	Review filings and correspondence from creditors (1.3); respond to same (.2).
B150 03/04/25	Mtgs/Communications w/Creditor N. Rowles	0.20	289.00	Review FTI presentation for Committee regarding administrative and winddown budget updates (.1); correspondence with FTI team re same (.1).
B150 03/04/25	Mtgs/Communications w/Creditor S. Lutkus	0.20	365.00	Receipt and review of FTI budget update materials prepared in connection with Committee update in lieu of meeting (.2).
B150 03/10/25	Mtgs/Communications w/Creditor N. Rowles	0.80	1,156.00	Draft email update to Committee regarding matter updates (.6); correspondence with MWE and Cole Schotz teams re same (.2).



Task/ Date	Desc. / Name	Hours	Amount	Description
B150 03/10/25	Mtgs/Communications w/Creditor S. Lutkus	0.30	547.50	Receipt and review of draft Committee e-mail update in lieu of meeting (.1); multiple e-mail messages with MWE (D. Azman and N. Rowles), Cole Schotz (J. Alberto), and FTI (T. Rodrigues) re matters relevant to same (.2).
B150 03/11/25	Mtgs/Communications w/Creditor N. Rowles	0.40	578.00	Review FTI presentation regarding administrative and winddown budgets for Committee (.2); teleconference with FTI re same (.2).
B150 03/11/25	Mtgs/Communications w/Creditor S. Lutkus	0.30	547.50	Receipt and review of FTI materials prepared for Committee re budget update, information re GBRP funding matters (.3).
B150 03/12/25	Mtgs/Communications w/Creditor N. Rowles	0.20	289.00	Prepare for teleconference with holder of administration claim re case status update (.1); teleconference with creditor re same (.1).
B150 03/13/25	Mtgs/Communications w/Creditor N. Rowles	1.20	1,734.00	Correspondence with holder of administrative claim regarding recoveries for administrative creditors (.2); review GBRP APA in connection with same (.6); correspondence with D. Azman, K. Going, and S. Lutkus re same (.2); revise Committee working group list in accordance with updated representative for one Committee member (.2).



Task/ Date	Desc. / Name	Hours	Amount	Description
B150 03/13/25	Mtgs/Communications w/Creditor S. Lutkus	0.30	547.50	Receipt and review of Cole Schotz draft Committee update e-mail and attachments thereto (.2); e-mail correspondence with N. Rowles re creditor query in respect of expected magnitude and timing of distributions (.1).
B150 03/19/25	Mtgs/Communications w/Creditor N. Rowles	0.30	433.50	Review FTI's administrative and winddown budget update for Committee (.2); correspondence with FTI re same (.1).
B150 03/19/25	Mtgs/Communications w/Creditor S. Lutkus	0.40	730.00	Receipt and review of draft Committee e-mail update re extension of designation rights period (.1); e-mail correspondence with S. Carnes, then M. Hartlipp (both Cole Schotz) re same (.1); receipt and review/analysis of FTI budget update presentation materials to Committee (.2).
B150 03/25/25	Mtgs/Communications w/Creditor N. Rowles	0.30	433.50	Review and revise Cole Schotz draft email to Committee regarding hearing update (.2); correspondence with Cole Schotz team re same (.1).
B150 03/25/25	Mtgs/Communications w/Creditor S. Lutkus	0.20	365.00	Multiple e-mail messages from/to N. Rowles and M. Hartlipp (Cole Schotz) re matters relevant to Committee e-mail update re court hearing on objections to post-closing designation notices (.2).



Task/ Date	Desc./ Name	Hours	Amount	Description
B150 03/26/25	Mtgs/Communications w/Creditor N. Rowles	0.40	578.00	Review FTI's update presentation regarding winddown and administrative budgets (.3); correspondence with FTI, MWE, and Cole Schotz teams re same (.1).
B150 03/26/25	Mtgs/Communications w/Creditor S. Lutkus	0.30	547.50	Receipt and review of FTI budget update materials prepared for circulation to Committee (.2); e-mail correspondence from/to N. Rowles and C. Aas (FTI) re matters relevant to same (.1).
B150 03/28/25	Mtgs/Communications w/Creditor S. Lutkus	1.20	2,190.00	Prepare draft e-mail summary to Committee re matters relevant to D&O investigation, expected designation or rejection of additional leases, April rent obligations in connection with same (1.1); multiple follow-up e-mail messages with FTI and Cole Schotz teams re matters relevant to same (.1).
B150 03/31/25	Mtgs/Communications w/Creditor N. Rowles	0.50	722.50	Revise draft email to Committee re matter updates (.3); correspondence with S. Lutkus re same (.1); email Committee re same (.1).
B150 03/31/25	Mtgs/Communications w/Creditor S. Lutkus	0.10	182.50	E-mail correspondence with N. Rowles re matters relevant to Committee member query in respect of debtor monetization of certain estate assets (.1).



Task/ Date	Desc./ Name	Hours	Amount	Description
B155 03/12/25	Court Hearings N. Rowles	0.90	1,300.50	Multiple email correspondence with MWE and CS teams re status conference set by Court (.5); follow-up correspondence with K. Going re same (.1); teleconference with M. Hartlipp re same (.1); attend status conference (.2).
B155 03/12/25	Court Hearings S. Lutkus	0.30	547.50	Attend court-scheduled Zoom status conference (.2); follow up conference with K. Going re key case issues relevant to same (.1).
B155 03/24/25	Court Hearings N. Rowles	0.50	722.50	Review docket for updated items related to March 25 hearing (.3); multiple correspondence with Cole Schotz and MWE teams re same and re Committee update email regarding hearing (.2).
B155 03/25/25	Court Hearings K. Going	2.10	3,906.00	Attend omnibus hearing (1.5); follow up with Debtors and team regarding open issues (.6).
B155 03/25/25	Court Hearings N. Rowles	0.20	289.00	Review docket for updates regarding future omnibus hearings (.1); correspondence with MWE team re same (.1).
B155 03/25/25	Court Hearings S. Lutkus	2.40	4,380.00	Telephonic attendance at court hearing re objections to post-closing designation notices (2.3); e-mail correspondence from N. Rowles re key issues raised by Debtors during



Task/ Date	Desc./ Name	Hours	Amount	Description
				general case update provided to court (.1).
B155 03/25/25	Court Hearings C. Catanese	0.50	572.50	Attend 3.25 hearing and take notes (.5).
B155 03/31/25	Court Hearings N. Rowles	0.40	578.00	Review agenda for April 2, 2025 hearing (.1); correspondence with C. Catanese re same (.1); multiple correspondence with Cole Schotz team re same (.1); correspondence with MWE team re same (.1).
B160 03/04/25	Fee/Employment Applications D. Hurst	0.40	744.00	Draft multiple correspondence to S. Neuman re McDermott interim fee application (.2); draft multiple correspondence to D. Azman re same (.2).
B160 03/08/25	Fee/Employment Applications D. Hurst	2.70	5,022.00	Review McDermott February time detail for privilege and compliance with local rules (1.9); begin to review and revise McDermott February fee application (.8).
B160 03/14/25	Fee/Employment Applications D. Hurst	0.30	558.00	Draft multiple correspondence to N. Rowles re information needed for interim fee order (.3).



Task/ Date	Desc./ Name	Hours	Amount	Description
B160 03/14/25	Fee/Employment Applications N. Rowles	0.90	1,300.50	Revise proposed order on interim fee applications (.5); multiple correspondence with MWE and Cole Schotz teams re same (.4).
B160 03/14/25	Fee/Employment Applications S. Lutkus	0.20	365.00	Conference with N. Rowles re matters relevant to revised interim fee order (.1); multiple e-mail messages with MWE and Cole Schotz teams re matters relevant to same (.1).
B160 03/17/25	Fee/Employment Applications D. Hurst	1.40	2,604.00	Review revised McDermott February time detail for privilege and compliance with local rules (1.4).
B160 03/19/25	Fee/Employment Applications D. Hurst	0.20	372.00	Draft multiple correspondence to N. Rowles re information needed for McDermott fee application (.1); draft correspondence to N. Rainey re same (.1).
B160 03/19/25	Fee/Employment Applications N. Rainey	0.90	495.00	Edit/revise MWE fifth monthly fee application (.9).
B160 03/23/25	Fee/Employment Applications D. Hurst	1.70	3,162.00	Review and revise McDermott February fee application (1.7).



Task/ Date	Desc./ Name	Hours	Amount	Description
B160 03/23/25	Fee/Employment Applications N. Rowles	1.10	1,589.50	Revise task code descriptions for McDermott's fifth monthly fee application (1.0); correspondence with D. Hurst re same (.1).
B160 03/24/25	Fee/Employment Applications D. Hurst	0.10	186.00	Draft correspondence to D. Azman, K. Going re McDermott February fee application (.1).
B160 03/24/25	Fee/Employment Applications C. Catanese	1.50	1,717.50	Draft and revise task descriptions for fee application (1.5).
B160 03/25/25	Fee/Employment Applications D. Hurst	1.20	2,232.00	Review and finalize McDermott February fee application (.9); draft multiple correspondence to N. Rainey re preparation of filing version of fee application (.2); draft correspondence to N. Rowles re logistics for filing of fee application (.1).
B160 03/25/25	Fee/Employment Applications N. Rowles	0.40	578.00	Review fifth monthly fee application (.3); correspondence with Cole Schotz team and D. Hurst re same (.1).



Task/ Date	Desc./ Name	Hours	Amount	Description
B190 03/01/25	Other Contested Matters R. Lee	2.30	2,346.00	Review documents for issues related to possible claims (2.3).
B190 03/02/25	Other Contested Matters J. Haims	0.50	1,007.50	Work on D&O claims investigation (.4); correspondence about Debtor document production, D&O claims investigation, and strategy (.1).
B190 03/02/25	Other Contested Matters R. Lee	1.40	1,428.00	Review documents for issues related to possible claims (1.4).
B190 03/02/25	Other Contested Matters N. Rowles	0.50	722.50	Review designation rights period extension notice, monthly operating reports, and notices of rejection (.3); review FTI email update regarding various sale and budget matters (.2).
B190 03/02/25	Other Contested Matters Z. Irfan	1.40	1,253.00	Review documents re potential claims (1.4).
B190 03/03/25	Other Contested Matters N. Rowles	0.40	578.00	Review Debtors' responses to Committee's seventh request for production (.2); email correspondence re same (.2).



Task / Date	Desc./ Name	Hours	Amount	Description
B190 03/03/25	Other Contested Matters R. Lee	5.10	5,202.00	Review documents for issues related to possible claims (5.1).
B190 03/03/25	Other Contested Matters Z. Irfan	2.30	2,058.50	Review documents re potential claims (2.3).
B190 03/04/25	Other Contested Matters J. Haims	0.50	1,007.50	Work on D&O claims investigation (.3); correspondence about Debtor document production, D&O claims investigation (.2).
B190 03/04/25	Other Contested Matters R. Lee	0.40	408.00	Review documents for issues related to possible claims (.4).
B190 03/04/25	Other Contested Matters Z. Irfan	3.50	3,132.50	Review documents re potential claims (3.5).
B190 03/04/25	Other Contested Matters E. Shereff	4.80	6,096.00	Draft report re potential estate claims (4.8).



Task/ Date	Desc./ Name	Hours	Amount	Description
B190 03/04/25	Other Contested Matters S. Lutkus	0.30	547.50	Multiple e-mail messages from/to D. Azman re matters relevant to status of committee D&O investigation (.2); multiple follow-up e-mail messages with J. Haims, N. Rowles, and E. Shereff re matters relevant to same (.1).
B190 03/05/25	Other Contested Matters J. Haims	3.00	6,045.00	Work on D&O claims investigation (2.6); correspondence with litigation team about Debtor document production, D&O claims investigation (.4).
B190 03/05/25	Other Contested Matters R. Lee	1.40	1,428.00	Review requests for production (.8); locate and review protective order (.4); meet with J. Haims, E. Shereff, and Z. Irfan regarding next steps (.2).
B190 03/05/25	Other Contested Matters Z. Irfan	0.10	89.50	Meet with J. Haims, E. Shereff, and R. Lee re next steps (.1).
B190 03/05/25	Other Contested Matters E. Shereff	6.90	8,763.00	Draft report re estate claims (4.7); revise draft estate claims report (1.7); attend litigation team meeting re status of workstreams (.5).
B190 03/05/25	Other Contested Matters S. Lutkus	2.20	4,015.00	Review/analysis of documentation relevant to outstanding Committee requests for production in preparation for scheduled internal update call re same (1.2); participate in Zoom conference with J. Haims,



Task / Date	Desc. / Name	Hours	Amount	Description
				N. Rowles, and E. Shereff re outstanding committee requests for production, status of D&O investigation (.5); receipt and cursory review/analysis of additional documents relevant to same (.4); multiple follow-up e-mail messages with N. Rowles and E. Shereff re same (.1).
B190 03/05/25	Other Contested Matters N. Rowles	0.60	867.00	Participate in call with MWE and DPW team re discovery matters (.6).
B190 03/06/25	Other Contested Matters J. Haims	3.00	6,045.00	Work on D&O claims investigation (2.7); correspondence about Debtor document production, D&O claims investigation, draft D&O complaint (.3).
B190 03/06/25	Other Contested Matters S. Lutkus	2.10	3,832.50	Multiple e-mail messages with J. Haims, N. Rowles, and E. Shereff re matters relevant to scheduled call with Debtors in respect of outstanding Committee requests for production (.2); retrieve and review Committee requests for production in preparation for scheduled conference with Debtors (.6); e-mail correspondence with E. Shereff in connection with same (.1); prepare e-mail summary to D. Azman of D&O investigation status in preparation for scheduled conference with Debtors (.4); retrieve certified



Task / Date	Desc. / Name	Hours	Amount	Description
				Debtor charters and bylaws in response to J. Haims request for same (.3); participate in call with MWE and Davis Polk teams re matters relevant to Committee D&O investigation (.4); multiple e-mail messages with D. Azman, then Davis Polk team in connection with matters relevant to same (.1).
B190 03/06/25	Other Contested Matters E. Shereff	4.40	5,588.00	Continue to review documents (2.6); analyze summary of existing documents from productions (1.3); call with partner re complaint (.2); call with opposing counsel re schedule (.3).
B190 03/06/25	Other Contested Matters N. Rowles	0.60	867.00	Participate in teleconference with MWE and DPW teams regarding D&O investigation (.4); multiple correspondence with E. Shereff and S. Lutkus re same (.2).
B190 03/07/25	Other Contested Matters J. Haims	0.80	1,612.00	Work on D&O claims investigation (.6); correspondence with litigation team about Debtor document production (.2).
B190 03/07/25	Other Contested Matters S. Wright	0.60	357.00	Analyze and prepare supplemental Debtor productions for loading into review repository (.6).



Task / Date	Desc. / Name	Hours	Amount	Description
B190 03/07/25	Other Contested Matters E. Shereff	9.20	11,684.0 0	Analyze targeted motions and briefs on the docket in preparation for complaint (2.8); review and annotated existing work product in preparation for complaint (1.9); compile and analyze existing work product from separate work streams in preparation for complaint (2.1); search for and analyze precedent for complaint (2.4).
B190 03/09/25	Other Contested Matters F. Belayneh	1.00	295.00	Import production data and load into the review platform (1.0).
B190 03/10/25	Other Contested Matters J. Haims	1.50	3,022.50	Review documents in connection with D&O claims investigation (1.0); correspondence with litigation team about Debtor document production, D&O claims investigation (.5).
B190 03/10/25	Other Contested Matters R. Lee	0.10	102.00	Correspondence with E. Shereff and Z. Irfan regarding document review instructions (.1).
B190 03/10/25	Other Contested Matters E. Shereff	3.80	4,826.00	Conduct targeted document review for relevant emails and text messages (3.6); supervise upload of documents (.1); communicate with opposing counsel re production timeline (.1).



Task / Date	Desc. / Name	Hours	Amount	Description
B190 03/10/25	Other Contested Matters S. Lutkus	0.20	365.00	Telephone conference with E. Shereff (.1), then multiple e-mail messages with E. Shereff and J. Haims re matters relevant to Committee D&O investigation (.1).
B190 03/11/25	Other Contested Matters J. Haims	1.20	2,418.00	Review documents in connection with D&O claims investigation (.5); correspondence with litigation team re Debtor document production, D&O claims investigation, draft complaint (.7).
B190 03/11/25	Other Contested Matters E. Shereff	4.30	5,461.00	Draft skeleton outline for complaint (2.4); conduct targeted document review for insurance policies and evidence of a tail (1.9).
B190 03/11/25	Other Contested Matters Z. Irfan	0.90	805.50	Review documents for potential claims (.9).
B190 03/11/25	Other Contested Matters S. Lutkus	0.20	365.00	Multiple e-mail messages with E. Shereff re matters relevant to documents received/reviewed in connection with Committee requests for production in respect of D&O investigation (.2).
B190 03/12/25	Other Contested Matters J. Haims	1.50	3,022.50	Review documents in connection with D&O claims investigation (.8); correspondence with litigation team about D&O claims investigation, draft complaint (.7).



Task / Date	Desc. / Name	Hours	Amount	Description
B190 03/12/25	Other Contested Matters E. Shereff	5.20	6,604.00	Document review for email communications re certification and liquidity forecasts (2.6); review documents for exhibits and disclosures in executed APA (2.1); met with J. Haims to discuss accounting questions raised by documents (.5).
B190 03/12/25	Other Contested Matters R. Lee	0.50	510.00	Review documents for issues related to possible claims (.5).
B190 03/13/25	Other Contested Matters J. Haims	2.30	4,634.50	Review documents in connection with D&O claims investigation (1.5); correspondence about Debtor document production, D&O claims investigation, draft complaint (.8).
B190 03/13/25	Other Contested Matters Z. Irfan	1.70	1,521.50	Search and review documents for certain documents (.3); review documents re potential claims (1.4).
B190 03/13/25	Other Contested Matters R. Lee	1.40	1,428.00	Conduct targeted searches for specific email chains (1.4).



Task / Date	Desc. / Name	Hours	Amount	Description
B190 03/13/25	Other Contested Matters E. Shereff	7.60	9,652.00	Search public filings for information related to potential estate claims (.8); analyze various pleadings on bankruptcy docket for complaint (1.2); meeting with J. Haims re strategy for complaint (.5); perform targeted search for necessary documents re CFO certification (.9); compared newly discovered liquidity forecast exhibit to disclosure schedule documents (.6); conduct targeted document review re estate causes of action (1.4); review documents elevated in document review process (1.1); analyze email communications for inclusion in complaint (1.1).
B190 03/13/25	Other Contested Matters S. Lutkus	0.20	365.00	Multiple e-mail messages with J. Haims and E. Shereff re matters relevant to financial analysis necessary to D&O investigation (.2).
B190 03/14/25	Other Contested Matters J. Haims	0.50	1,007.50	Review documents in connection with D&O investigation (.5).
B190 03/14/25	Other Contested Matters R. Lee	1.30	1,326.00	Conduct targeted searches regarding estate causes of action (1.3).



Task / Date	Desc. / Name	Hours	Amount	Description
B190 03/14/25	Other Contested Matters E. Shereff	4.60	5,842.00	Legal research in connection with complaint (3.7); analyze bankruptcy pleadings in connection with same (.9).
B190 03/14/25	Other Contested Matters Z. Irfan	1.10	984.50	Review documents re potential claims (1.1).
B190 03/15/25	Other Contested Matters Z. Irfan	0.90	805.50	Review documents re potential claims (.9).
B190 03/17/25	Other Contested Matters J. Haims	1.80	3,627.00	Correspondence with litigation team about D&O investigation and strategy (.5); review documents in connection with D&O investigation (1.0); research re same (.3).
B190 03/17/25	Other Contested Matters E. Shereff	0.50	635.00	Internal call re FTI (.5).
B190 03/17/25	Other Contested Matters N. Rowles	0.60	867.00	Teleconference with J. Haims, S. Lutkus, and E. Shereff re Committee's D&O investigation (.2); correspondence with D. Azman re same (.1); correspondence with FTI team re same (.2); correspondence with MWE and FTI teams re same



Task / Date	Desc. / Name	Hours	Amount	Description
				(.1).
B190 03/17/25	Other Contested Matters S. Lutkus	0.40	730.00	Zoom conference with J. Haims, N. Rowles and E. Shereff re key issues and work streams relevant to D&O investigation (.3); follow-up e-mail correspondence with N. Rowles re same (.1).
B190 03/17/25	Other Contested Matters R. Lee	3.20	3,264.00	Review documents for issues related to possible claims (3.2).
B190 03/18/25	Other Contested Matters J. Haims	0.70	1,410.50	Review documents in connection with D&O investigation (.5); correspondence regarding same and strategy (.2).
B190 03/18/25	Other Contested Matters E. Shereff	5.80	7,366.00	Legal research re Ohio corporate law standards (4.1); draft complaint (1.7).
B190 03/19/25	Other Contested Matters J. Haims	1.50	3,022.50	Review documents in connection with D&O investigation (.8); correspondence regarding same (.2); prepare for and attend call with FTI (.5).



Task / Date	Desc. / Name	Hours	Amount	Description
B190 03/19/25	Other Contested Matters N. Rowles	0.60	867.00	Participate in teleconference with FTI and MWE litigation teams re D&O investigation (.3); review various objections and other pleadings related to designation notices (.3).
B190 03/19/25	Other Contested Matters S. Lutkus	0.30	547.50	Zoom conference with MWE (J. Haims, N. Rowles, E. Shereff) and FTI (L. Ho, M. Hyland, T. Rodrigues) re matters relevant to requested financial analyses in connection with D&O investigation (.3).
B190 03/19/25	Other Contested Matters E. Shereff	0.50	635.00	Call with team re FTI plan (.5).
B190 03/20/25	Other Contested Matters J. Haims	1.30	2,619.50	Work on draft complaint (1.0); correspondence regarding same and strategy (.3).
B190 03/20/25	Other Contested Matters Z. Irfan	0.50	447.50	Review documents re potential claims (.5).
B190 03/20/25	Other Contested Matters E. Shereff	0.50	635.00	Meeting with J. Haims re complaint format and structure (.5).



Task / Date	Desc. / Name	Hours	Amount	Description
B190 03/21/25	Other Contested Matters J. Haims	0.80	1,612.00	Work on draft complaint (.6); correspondence regarding same and strategy (.2).
B190 03/21/25	Other Contested Matters Z. Irfan	1.50	1,342.50	Review documents re potential claims (1.5).
B190 03/23/25	Other Contested Matters J. Haims	0.50	1,007.50	Research re draft complaint (.5).
B190 03/24/25	Other Contested Matters J. Haims	1.50	3,022.50	Research and work on draft complaint (1.0); correspondence with FTI re documents requested by FTI (.5).
B190 03/24/25	Other Contested Matters E. Shereff	7.90	10,033.0	Search for missing key documents in Relativity (2.6); draft sections of complaint (3.6); analyzed documents from bankruptcy cases for facts for complaint (1.7).
B190 03/24/25	Other Contested Matters S. Lutkus	0.60	1,095.00	Review/analysis of FTI draft requests for financial information in connection with analysis relevant to D&O investigation (.4); multiple internal e-mail messages (with J. Haims, N. Rowles, and E. Shereff) re matters relevant to same (.2).



Task / Date	Desc. / Name	Hours	Amount	Description
B190 03/25/25	Other Contested Matters J. Haims	5.00	10,075.0 0	Review and revise draft complaint (4.6); correspondence regarding same and strategy (.4).
B190 03/25/25	Other Contested Matters E. Shereff	1.40	1,778.00	Analyze first day declaration and application of Davis Polk to fill in factual information in complaint (1.4).
B190 03/25/25	Other Contested Matters Z. Irfan	0.60	537.00	Review documents re potential claims (.6).
B190 03/26/25	Other Contested Matters J. Haims	3.60	7,254.00	Review and revise draft complaint (3.0); correspondence about Debtor document production and review of Debtor documents (.3); correspondence about FTI document requests (.3).
B190 03/26/25	Other Contested Matters N. Rowles	0.60	867.00	Participate in call with J. Haims, S. Lutkus, and E. Shereff re D&O investigation (.3); multiple correspondence with E. Shereff re same (.1); review documents in connection with same (.2).
B190 03/26/25	Other Contested Matters E. Shereff	12.90	16,383.0 0	Search in Relativity for relevant documents (.9); review and analyze comments re complaint (.3); conduct first round edits to FTI document requests (.3); draft and revise



Task / Date	Desc. / Name	Hours	Amount	Description
				complaint (4.7); consolidate documents into shared drive for FTI use for financial analysis for complaint (3.3); search for key documents from Board materials for draft complaint (2.9); call re FTI re same (.5).
B190 03/26/25	Other Contested Matters Z. Irfan	4.50	4,027.50	Meet with J. Haims re new documents (.1); review documents re potential claims (1.1); search for hot document re estate causes of action (.2); organize One Drive folder for review (2.8); search for relevant document (.3).
B190 03/26/25	Other Contested Matters S. Wright	0.80	476.00	Analyze and prepare supplemental Debtors' production for loading into document review repository (.6); perform quality assurance on data load and release the same for attorney review (.2).
B190 03/26/25	Other Contested Matters S. Lutkus	0.70	1,277.50	Participate in Zoom conference with J. Haims, N. Rowles and E. Shereff re matters relevant to FTI draft requests for financial information in connection with analysis relevant to D&O investigation (.3); multiple follow-up e-mail messages from/to E. Shereff and T. Rodrigues (FTI) re matters relevant to same (.3); e-mail correspondence from/to S. Wright re matters relevant to Debtor document production (.1).



Task / Date	Desc. / Name	Hours	Amount	Description
B190 03/27/25	Other Contested Matters E. Shereff	10.30		Edits to FTI document requests to Alix (.2); coordinate timing of meet and confer (.1); conduct initial round document review of recent production (3.2); analyze issue re jurisdiction and venue for complaint (.3); review summary re Board material organization (.4); prepare for meet and confer with Davis Polk (.2); draft first section of complaint (4.1); draft second section of complaint (1.8).
B190 03/27/25	Other Contested Matters J. Haims	3.00	6,045.00	Review and revise draft complaint (1.8); correspondence regarding same and strategy (.2); correspondence about Debtor document production and review of Debtor documents (.5); review documents in connection with D&O investigation (.5).
B190 03/27/25	Other Contested Matters N. Rowles	0.50	722.50	Multiple correspondence with S. Lutkus, D. Azman, J. Haims, and E. Shereff re call with DPW re D&O investigation updates (.2); multiple correspondence with E. Shereff re D&O investigation matters (.3).
B190 03/27/25	Other Contested Matters Z. Irfan	0.90	805.50	Organize One Drive folder for review (.9).



Task / Date	Desc. / Name	Hours	Amount	Description
B190 03/27/25	Other Contested Matters S. Wright	0.60	357.00	Update metadata information to ensure accurate identification of document date range for new productions (.6).
B190 03/27/25	Other Contested Matters S. Lutkus	0.60	1,095.00	Multiple internal e-mail messages (with J. Haims, N. Rowles, and E. Shereff) re matters relevant to D&O investigation, including additional document requests in respect of FTI financial analysis and recent Debtor production (.3); follow-up e-mail correspondence with E. Shereff and T. Rodrigues (FTI) re matters relevant to same (.1); receipt and cursory review of revised FTI draft documentation request in connection with same (.2).
B190 03/28/25	Other Contested Matters E. Shereff	0.50	635.00	Meet and confer with opposing counsel re complaint (.5).
B190 03/28/25	Other Contested Matters J. Haims	2.50	5,037.50	Review and revise draft complaint (1.7); correspondence regarding same (.3); call with DPW regarding D&O investigation (.5).
B190 03/28/25	Other Contested Matters S. Lutkus	1.80	3,285.00	Participate in Zoom conference with MWE (D. Azman, J. Haims, N. Rowles, and E. Shereff) and Davis Polk (B. Resnick, A. Shpeen, J. McClammy, S. Piraino, M. Brock) re



Task / Date	Desc. / Name	Hours	Amount	Description
				matters relevant to Committee D&O investigation, including outstanding document requests (.3); receipt and commencement of review/analysis of background documentation relevant to preparation of demand letter to Debtors in connection with same (1.5).
B190 03/29/25	Other Contested Matters N. Rowles	0.30	433.50	Review S. Lutkus email correspondence related to D&O investigation updates (.3).
B190 03/29/25	Other Contested Matters J. Haims	0.50	1,007.50	Correspondence with litigation team about draft complaint, Debtor document production and review, D&O investigation (.5).
B190 03/30/25	Other Contested Matters S. Lutkus	2.40	4,380.00	Continue review/analysis of background documentation relevant to preparation of demand letter to Debtors in connection with D&O investigation (2.4).
B190 03/31/25	Other Contested Matters Z. Irfan	0.20	179.00	Organize One Drive folder for review (.2).



Task / Date	Desc. / Name	Hours	Amount	Description
B190 03/31/25	Other Contested Matters J. Haims	1.30	2,619.50	Review and revise draft D&O complaint (1.3).
B190 03/31/25	Other Contested Matters N. Rowles	0.90	1,300.50	Multiple correspondence with S. Lutkus, J. Haims, and E. Shereff re D&O investigation discovery matters (.2); correspondence with T. Rodrigues (FTI) re same (.1); review documents drafted in connection with same (.2); review recent docket filings, including monthly operating reports, designation notices, notices of rejections of leases, orders authorizing Debtors to assume and assign real property leases (.4).
B190 03/31/25	Other Contested Matters R. Lee	0.80	816.00	Review documents for issues related to possible claims (.8).
B190 03/31/25	Other Contested Matters D. Azman	0.80	1,408.00	Develop strategy re D&O litigation (.8).
B190 03/31/25	Other Contested Matters S. Lutkus	3.60	6,570.00	Finalize review/analysis of background documentation relevant to preparation of demand letter to Debtors in connection with D&O investigation (.6); prepare draft demand letter (2.6); multiple internal



Task / Date	Desc. / Name	Hours	Amount	Description
				e-mail messages (with J. Haims, then D. Azman) re matters relevant to same (.2); e-mail correspondence with M. Brock (Davis Polk) re matters relevant to FTI request for additional documentation (.1); follow-up internal e-mail correspondence in connection with same (.1).
B310 03/25/25	Claims Administration & Object N. Rowles	0.30	433.50	Email correspondence with K. Going re administrative expense claim motions reconciliations (.1); email correspondence with FTI team re same (.2).
B310 03/27/25	Claims Administration & Object S. Lutkus	0.20	365.00	Cursory review/analysis of AlixPartners summary report regarding administrative expense claims (.2).
	Total Hours	228.20	To	tal For Services \$327,241.00



Client: 125264 Invoice: 4003236 Invoice Date: 04/09/2025

**Task Code Summary** 

Task Code	Description	Hours	Amount
B110	Case Administration	4.10	6,583.00
B150	Mtgs/Communications w/Creditor	10.40	17,056.50
B155	Court Hearings	7.30	12,296.00
B160	Fee/Employment Applications	13.00	20,925.50
B190	Other Contested Matters	192.90	269,581.50
B310	Claims Administration & Object	0.50	798.50
		228.20	327,241.00

**Timekeeper Summary** 

Name	Hours	Rate	Amount
D. Azman	0.80	1,760.00	1,408.00
F. Belayneh	1.00	295.00	295.00
C. Catanese	2.00	1,145.00	2,290.00
K. Going	5.80	1,860.00	10,788.00
J. Haims	38.80	2,015.00	78,182.00
D. Hurst	8.00	1,860.00	14,880.00
Z. Irfan	20.10	895.00	17,989.50
R. Lee	17.90	1,020.00	18,258.00
S. Lutkus	23.00	1,825.00	41,975.00
N. Rainey	1.40	550.00	770.00
N. Rowles	16.10	1,445.00	23,264.50
E. Shereff	91.30	1,270.00	115,951.00
S. Wright	2.00	595.00	1,190.00
Totals	228.20	·	\$327,241.00

## EXHIBIT B

## **Expense Detail**

Case 24-11967-JKS Doc 2639-2 Filed 04/25/25 Page 34 of 34



Big Lots, Inc. Creditors' Committee

Client: 125264 Invoice: 4003236 Invoice Date: 04/09/2025

## **Costs and Other Charges**

Timekeeper	Date	Description	Qty	Amount
M. Rodgers	02/28/25	Computer Research VENDOR: CourtAlert.com Inc;INVOICE #:310026-2502;DATE: 02/28/2025 - Vendor CourtAlert.com fee for case research.	1.00	76.21
		Total Costs and Other Charg	ges	\$76.21